



South Carolina House of Representatives

Legislative Update

Robert W. Harrell, Jr., Speaker of the House

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HOUSE WEEK IN REVIEW

The House of Representatives approved **S.152**, which provides for the **RATIFICATION OF STATE CONSTITUTIONAL AMENDMENTS ON INVESTMENT OF STATE RETIREMENT SYSTEMS' FUNDS**. The bill was enrolled for ratification. This bill ratifies amendments to the South Carolina Constitution approved by voters at the general election that eliminate the State Retirement Systems Investment Panel and remove restrictions on the investments allowed for funds of the various state-operated retirement systems that limit such investments to American-based corporations registered on an American national exchange.

The House approved and sent to the Senate **H.3052**, a bill that **RATIFIES THE EMINENT DOMAIN CONSTITUTIONAL AMENDMENT**. Eminent domain is the power of a governmental entity to take private real estate for public use, with or without the permission of the owner. This proposed constitutional amendment received a favorable vote during the 2006 general election, and this legislation ratifies the constitutional amendment. The legislation provides that private property must not be condemned by eminent domain, unless the condemnation is for public use. The legislation also revises the manner in which blighted property may be condemned to protect the health and safety of the community.

The House approved and sent to the Senate **H.3063**, a bill providing for the **RATIFICATION OF THE MARRIAGE CONSTITUTIONAL AMENDMENT**. This proposed constitutional amendment received a favorable vote during the 2006 general election, and this legislation ratifies the constitutional amendment. This legislation provides that marriage between one man and one woman is the only lawful domestic union that is valid or recognized in South Carolina. The legislation further provides that the State or its political subdivisions may not create any other domestic union and may not recognize a domestic union created by another jurisdiction.

The House approved and sent to the Senate **H.3226**, a bill pertaining to **RECUSAL REQUIREMENTS**. A state, county, and municipal public official, public member, and public employee, including a person serving on an agency, unit, or subunit of a governmental entity involved in a conflict of interest regarding representation of another person must comply with specified recusal requirements. A governmental entity includes, but is not limited to, a planning board or zoning commission. A person involved in a conflict of interest regarding representation of another person cannot be forced to vacate his seat or position if the specified recusal requirements have been met. Notwithstanding another provision of law, a governmental entity shall not prohibit a state, county, or municipal public official, public member, or public employee, including a person serving on an agency, unit, or subunit of a governmental entity from service in office or employment based solely on race, color, national origin, religion, sex, disability, or legal occupation.

The House approved **S.273** and enrolled the joint resolution for ratification. This joint resolution extends the deadline for timely **CERTIFICATION OF A FAVORABLE VOTE**

IN A REFERENDUM ON THE IMPOSITION OF A LOCAL OPTION SALES AND USE TAX held at the time of the general election of 2006.

The House returned Concurrent Resolution **S.318** to the Senate with amendments. The Senate subsequently concurred in House amendments. The concurrent resolution provides that the members of the South Carolina General Assembly commemorate the convening of the Fourth Session of the South Carolina General Assembly in Jacksonborough, South Carolina, in January of 1782, as a result of the continued British occupation of Charleston, subsequent to the defeat of the British at Yorktown in October of 1781, by convening a statewide legislative day to meet in **JOINT SESSION IN JACKSONBORO, SOUTH CAROLINA, ON FRIDAY, FEBRUARY 16, 2007**, for the sole purpose of honoring and celebrating the Jacksonborough Assembly.

HOUSE COMMITTEE ACTION

AGRICULTURE, NATURAL RESOURCES, AND ENVIRONMENTAL AFFAIRS

The full committee met on Tuesday, January 30, 2007, and adjourned debate on **H.3258**, a bill that makes **HUNTING REVISIONS IN GAME ZONE ONE**.

EDUCATION AND PUBLIC WORKS

The full Education and Public Works Committee met on Tuesday, January 30, 2007.

The full committee gave a favorable report to **H.3155**, relating to **TERMS OF THE AERONAUTICS COMMISSIONERS**. Current law does not allow commissioners to succeed themselves. This bill allows commissioners to succeed themselves for a second four-year term. No commissioner may serve more than two consecutive terms. However, after serving two consecutive terms, a commissioner may be eligible to serve again four years after the expiration of his second term.

H.3162 received a favorable with amendment report from the full Education and Public Works Committee. This bill establishes the **SOUTH CAROLINA TEACHER LOAN PROGRAM POLICY BOARD OF GOVERNANCE**. The Teacher Loan Program was established in 1984 as part of the Education Improvement Act as a teacher recruitment tool for critical needs areas (subject and geographic). The loan is cancelled by teaching in an area of critical need. This bill sets forth board responsibilities to include establishing goals, facilitating communication among the cooperating agencies, advocating for program participants and marketing the program. The bill provides for board membership. The Commission on Higher Education staffs the board.

The full committee gave a favorable with amendment recommendation to **H.3097**. The bill creates the **SOUTH CAROLINA VIRTUAL SCHOOL PROGRAM** within the State Department of Education (SDE), available to all South Carolina students, with first

priority given to public school students. Students may receive a maximum of three initial credits per year, and a maximum of 12 initial credits throughout high school, without being granted a waiver. Neither the school, the district, nor the State is required to provide computer equipment or Internet access to students enrolled.

The bill requires that:

- districts must be provided access to credit recovery programs;
- students must take appropriate state assessments in a proctored environment;
- courses must be aligned with State standards and be approved;
- instructors must hold a valid teaching certificate or be approved by the SDE to teach the course;
- teachers must receive pre-service and in-service training from SDE;
- the State Board of Education must promulgate regulations for implementation;
- SDE must establish a pilot program to study feasibility of expanding services to include adult education; and;
- an annual report of participation and student success rates must be reported to the General Assembly.

The bill also includes requirements for charter schools choosing to offer on-line or computer instruction, including requirements for:

- course approval;
- a plan for ongoing monitoring (i.e., proctored assessments in core subjects, and parent-teacher conferences in person or by telephone);
- in-person, outside-the-home instructional opportunities for students related to the student's curricular objectives (i.e., field trips, meetings with teachers);
- student attendance verification;
- documentation and verification of student progress in each course; and
- administering all applicable assessments in a proctored setting.

The bill provides that a charter school shall provide no more than seventy-five percent of a student's core academic instruction in K-12 via an on-line or computer instruction program. The twenty-five percent of the student's core academic instruction may be met through activities including but not limited to meetings with teachers and educational field trips and outings.

JUDICIARY

The full committee did not meet this week.

LABOR, COMMERCE AND INDUSTRY

The full committee did not meet this week.

MEDICAL, MILITARY, PUBLIC AND MUNICIPAL AFFAIRS

The full committee did not meet this week.

WAYS AND MEANS

The full committee did not meet this week.

BILLS INTRODUCED IN THE HOUSE THIS WEEK

AGRICULTURE, NATURAL RESOURCES, AND ENVIRONMENTAL AFFAIRS

H.3371 DISPOSAL OF OUT-OF-STATE WASTEWATER TREATMENT SLUDGE Rep. Kirsh

This bill prohibits wastewater treatment sludge generated outside of South Carolina from being disposed of in this state.

H.3373 PERMITS ISSUED BY DHEC TO INSTALL INDIVIDUAL WASTE TREATMENT AND DISPOSAL SYSTEMS Rep. M.A. Pitts

After the Department of Health and Environmental Control (DHEC) has conducted soil suitability testing and has issued a permit for the installation of an individual waste treatment and disposal system, this bill provides that DHEC is only required to conduct random final inspections on three percent of these installed systems.

H.3374 WASTEWATER TREATMENT AND DISPOSAL SYSTEMS Rep. M.A. Pitts

This bill provides that the Department of Health and Environmental Control shall promulgate regulations for the licensure of persons who install, repair, modify, or inspect on-site wastewater treatment and disposal systems.

H.3375 SOIL SUITABILITY TESTS FOR INDIVIDUAL WASTE TREATMENT AND DISPOSAL SYSTEMS Rep. M.A. Pitts

This bill provides an individual residential lot in a subdivision may not be sold unless a soil suitability test has been conducted and an individual waste treatment and disposal system has been approved by the Department of Health and Environmental Control for that specific lot prior to the closing on the sale of the lot.

H.3398 "ELECTRONICS RECYCLING ACT" Rep. Funderburk

The stated purpose of this bill is to enact a comprehensive system for the collection and recycling of electronics waste when discarded by South Carolina consumers.

H.3413 CATCH LIMIT FOR RED DRUM Rep. Hosey

This bill changes the catch limit for red drum from two to five in any one day.

EDUCATION AND PUBLIC WORKS

H.3394 SPARTANBURG COUNTY COMMISSION FOR TECHNICAL AND COMMUNITY EDUCATION AND "SPARTANBURG COMMUNITY COLLEGE ENTERPRISE CAMPUS AUTHORITY ACT"

Rep. W.D. Smith

This bill codifies certain local law and redesignates current statutes pertaining to the Spartanburg County Commission for Technical and Community Education so as to place these provisions in one place in the code of laws. The bill also revises the membership for this commission. The bill also provides for the powers and duties of the Spartanburg Community College Commission for purposes of the development of its Cherokee County and Tyger River campuses.

Among other things, the bill provides for the creation of the Spartanburg Community College Enterprise Campus Authority. The bill outlines the powers and duties of the authority.

H.3411 RESTRICTIONS FOR DRIVERS UNDER THE AGE OF EIGHTEEN

Rep. Huggins

This bill provides that a person under the age of eighteen holding a basic driver's license may not operate a motor vehicle between midnight and six o'clock a.m. without his parent or guardian accompanying him in the vehicle unless required to do so for certain reasons. Criminal penalties are provided for violations.

H.3418 TRAINS BLOCKING INTERSECTIONS IN MUNICIPALITIES

Rep. Whipper

During the hours of seven a.m. to nine a.m., twelve o'clock noon until two p.m., and four p.m. until six p.m., in order not to cause a hazard to public vehicular transportation, this bill provides that a train in a municipality may not block four lane intersections for more than five minutes. In the event the time limits contained in this section conflict with similar time limits under federal law or regulation, the federal time limits control.

H.3421 SAFETY BELTS AND SCHOOL BUSES Rep. Williams

This bill provides that only school buses purchased before January 1, 2008 are exempted from the provisions that require certain vehicles to be equipped with safety belts.

JUDICIARY

S.105 JUDICIAL CANDIDATES Sen. Ritchie

This bill prohibits a person or judicial candidate from directly or indirectly seeking the pledge of a member of the General Assembly regarding screening for any judicial office

until the qualifications of all the candidates have been determined by the Judicial Merit Selection Commission (JMSC), and the JMSC has formally released its report.

The bill provides that no member of the General Assembly may directly or indirectly offer his pledge to any person who plans to seek any judicial office or to any candidate until the qualifications of all candidates for that office have been determined by the JMSC and until the JMSC has formally released its report as to the qualifications of its nominees to the General Assembly. Additionally, no member of the General Assembly may trade anything of value, including pledges to vote for legislation or for other persons or candidates, in exchange for another member's pledge to vote for a candidate for judicial office.

S.146 LAW ENFORCEMENT MULTI-JURISDICTIONAL TASK FORCES
Sen. Malloy

This bill provides that any municipal or county law enforcement officer may be transferred or assigned on a temporary basis to work within multi-jurisdictional task forces established for the mutual aid and benefit of the participating jurisdictions.

Relating to agreements between multiple law enforcement jurisdictions for the purpose of criminal investigations, this bill provides that in the event of a crime or crimes that have occurred where multiple jurisdictions are involved, law enforcement officers are authorized to exercise jurisdiction within other counties or municipalities for purposes of the criminal investigations.

S.181 EARLY RELEASE FOR CERTAIN INMATES Sen. Fair

Certain inmates may earn good behavior, work and academic credits for early release from prison.

This bill allows the Director of the Department of Corrections to restore to any inmate one-half of the good time lost for a disciplinary infraction, if the inmate is not found guilty of a subsequent disciplinary infraction for 365 days from the date of his last adjudication of guilt of a disciplinary infraction.

This bill provides that the Director of the Department of Corrections may, in his discretion, award up to 180 days of good time to any inmate who performs a particularly meritorious act; in no case shall the inmate's sentence be reduced to a level below that required by law to be served.

The bill allows good time credits for participating in self-improvement programs, which may include counseling, substance abuse programs, religious programs, or recommended health improvement programs.

Under this bill, a reduction of these good time credits may be implemented pursuant to an administrative law judge's recommendation.

The bill also provides that certain architectural plans, drawings, or schematics or law enforcement policies are exempt from disclosure under the Freedom of Information Act.

S.285 COMPTROLLER GENERAL Senate Judiciary Committee

This joint resolution proposes to amend the State Constitution so as to delete the Comptroller General from the list of State officers that the constitution requires to be elected.

The joint resolution proposes to further amend the State Constitution so as to provide that upon the expiration of the term of the Comptroller General serving in office on the date of the ratification of this provision, the Comptroller General shall be nominated by the Governor, approved by unanimous vote of the Governor, the State Treasurer, the Chairman of the Ways and Means Committee of the House of Representatives, and the Chairman of the Finance Committee of the Senate, and subject to the advice and consent of the Senate.

S.294 JUVENILE OFFENSES Sen. Fair

Relating to offenses committed by juveniles, this bill clarifies that release for the offenses of assault and battery of a high and aggravated nature and assault with intent to kill must be determined by the Board of Juvenile Parole.

Relating to review and release procedures for the Board and Department of Juvenile Justice (DJJ), this bill provides that statutory procedures apply to the Board. The bill further provides that DJJ shall establish policies and procedures governing its review and release procedures.

H.3369 BAIL FOR INDIVIDUALS CHARGED WITH A SEXUALLY VIOLENT OFFENSES Rep. Crawford

Relating to matters to be considered in determining conditions of release for individuals charged with criminal offenses, this bill provides that the court shall consider whether the accused is charged with a sexually violent offense when determining conditions of release or whether the release would cause unreasonable danger. This bill mandates that the court place a person accused of a sexually violent offense on electronic monitoring, if the court so chooses to release the individual.

H.3376 SEXUALLY VIOLENT PREDATORS Rep. Lucas

This bill provides that the responsibility for the housing, control, care, and treatment of persons determined to be sexually violent predators is the responsibility of the Department of Corrections rather than the Department of Mental Health.

H.3377 PRELIMINARY HEARINGS Rep. Merrill

Relating to notice of the right to a preliminary hearing and the form for requesting the preliminary hearing, this bill requires separate procedures for persons charged with noncapital and capital crimes. The bill requires that a circuit court judge, rather than a magistrate, give the required notice to persons charged with capital offenses.

H.3378 DELETION OF CERTAIN ACTIVITIES THAT CONSTITUTE THE "PRACTICE OF MEDICINE" Rep. G.M. Smith

Relating to the definition of terms used in connection with the licensure and regulation of physicians, this bill deletes certain activities that constitute the "practice of medicine", including:

- rendering a written medical opinion concerning the diagnosis or treatment of a patient,

- rendering actual treatment, by an out-of-state physician as a result of transmitting individual patient data from this state by electronic means to the physician,
- rendering a determination of medical necessity affecting the diagnosis or treatment of a patient,
- and testifying as a physician in a court proceeding in this state as a medical expert.

H.3397 AGE OF CONSENT Rep. Scott

This bill increases the age of consent for purposes of criminal sexual conduct with a minor in the second degree from sixteen to eighteen or seventeen if the minor has graduated from high school.

LABOR, COMMERCE AND INDUSTRY

**H.3391 COUNTYWIDE TOLL-FREE CALLING WITHIN CHEROKEE COUNTY
Rep. Moss**

This bill provides that the Public Service Commission shall require countywide toll-free calling to be provided by all telephone utilities operating within Cherokee County by July 1, 2007.

**H.3392 "THE SOUTH CAROLINA MANUFACTURER RESPONSIBILITY AND
CONSUMER CONVENIENCE INFORMATION TECHNOLOGY
EQUIPMENT COLLECTION AND RECOVERY ACT" Rep. Loftis**

This bill enacts "The South Carolina Manufacturer Responsibility and Consumer Convenience Information Technology Equipment Collection and Recovery Act," so as to establish a comprehensive and convenient recovery program for computing, display, and printing devices based on individual manufacturer responsibility and shared responsibility among consumers, retailers, and government. The legislation establishes provisions to ensure such devices are retired in a manner that promotes resource conservation through the development of an effective and efficient system for collecting and recycling such products that does not burden consumers.

**H.3395 REPORT ON ESTABLISHING NET METERING PROGRAMS AT ALL
DISTRIBUTION ELECTRIC UTILITIES Rep. Funderburk**

This joint resolution provides that the South Carolina Energy Office and the Public Service Commission's Office of Regulatory Staff shall provide a report to the General Assembly not later than October 1, 2007, that recommends process and procedures for establishing net metering programs designed to facilitate use of photovoltaic solar energy at all distribution electric utilities in South Carolina, including investor-owned electric utilities, electric cooperatives, municipal-owned electric utilities, and the South Carolina Public Service Authority.

H.3396 VIDEO SERVICES Rep. Cato

This bill revises provisions relating to cable television services, so as to include video programming services provided through wireline facilities located at least in part in the public rights-of-way without regard to delivery technology, including Internet protocol technology. These video services do not include any video programming provided by a commercial mobile service provider, video programming provided via a cable service, or video programming provided as part of, and via, a service that enables end users to access content, information, electronic mail, or other services offered over the public Internet. The legislation incorporates video services within provisions governing municipal charges to telecommunications providers.

H.3416 CRIME OF ENGAGING IN THE BUSINESS OF DEFERRED PRESENTMENT Rep. Hosey

This bill repeals the South Carolina Deferred Presentment Services Act and creates the crime of engaging in the business of deferred presentment. The legislation provides that a violation is a felony and establishes a mandatory minimum penalty.

H.3419 DEFERRED PRESENTMENT SERVICE RESTRICTIONS Rep. Whipper

This bill revises provisions for licensure as a deferred presentment service, so as to provide that the Board of Financial Advisors notify the Secretary of State of the name and address of each licensee. The legislation provides that the applicant may not place a licensed location within a three-mile radius of an existing licensed location or the location of a check-cashing service. The legislation revises restrictions and requirements for presentment or deposit, so as to limit the aggregate total of advanced monies to one customer in any thirty-one day period to three hundred dollars. The legislation provides that books, accounts, and records of a deferred presentment service must be accessible to the Department of Consumer Affairs.

H.3423 COASTAL INSURANCE STUDY COMMITTEE Rep. Scarborough

This joint resolution establishes the Coastal Insurance Study Committee to examine the homeowners and commercial insurance crisis facing owners of property situated in counties bordering the South Carolina coast. The legislation establishes the membership, powers, duties, and functions of the committee, and requires the committee to issue a report and recommendations to the General Assembly and the Governor with respect to its findings not later than January 15, 2008.

MEDICAL, MILITARY, PUBLIC AND MUNICIPAL AFFAIRS

H.3380 AMENDMENTS TO THE "HOSPITAL INFECTIONS DISCLOSURE ACT" Rep. Viers

This bill requires hospitals to also collect data and submit reports on deaths resulting from hospital acquired infections.

H.3406 AMENDMENTS TO THE "HOSPITAL SAFETY ACT" Rep. Sellers

Under this bill, specialty hospitals under contract with the Department of Alcohol and Other Drug Abuse Services are not subject to the provisions of the Hospital Safety Act.

H.3414 LEGIBLE PRESCRIPTIONS Rep. Hosey

This bill requires licensed health care practitioners authorized to write prescriptions to write such prescriptions in a manner that is legible and in terms that can be understood

by the patient or the patient's caregiver. Violators are subject to a \$100 fine imposed by the practitioner's licensing board.

H.3417 AMENDMENTS TO THE "PHYSICAL FITNESS SERVICES ACT"

Rep. Whipper

Revisions include the following:

- The bill exempts tanning centers and martial arts studios from the applicability of the Physical Fitness Services Act.
- The bill provides for permanent closure of a subject facility as an event allowing cancellation of a contract. The bill defines the term "permanent closure" as either nonoperation for 30 consecutive days; nonoperation for 20 or more days during a 60 day period, or abandonment of the facility. If the contract is cancelled because of permanent closure, the center or its assignees must return a note or other evidence of indebtedness and unearned payments on a pro rata basis.
- The bill provides that a subject contract must not be sold or assigned without the customer's consent or require a customer to affirmatively cancel the contract to stop automatic renewal. A contract may be on a month-to-month basis and may be paid for by automatic debits subject to certain limitations.
- A subject contract is voidable by the customer, if the facility fails to obtain the requisite certificate of authority.

These provisions are enforceable by the Department of Consumer Affairs and the Attorney General.

WAYS AND MEANS

**H.3370 SCHOOL BUS REPLACEMENT CYCLE AND GRANTS FOR
TRANSPORTATION TO ALTERNATE PUBLIC SCHOOLS Rep. Walker**

This bill provides the State Board of Education shall implement a school bus replacement cycle to replace approximately one-twelfth of the fleet each year with new school buses, resulting in a complete replacement of the fleet every twelve years. The legislation also provides for the establishment of a grant program to fund transportation of students to alternate public schools such as vocational second and third choice schools, magnet schools, Montessori schools, international baccalaureate schools, and English as a second language schools.

H.3372 TAX REVISIONS Rep. Kirsh

This bill revises numerous tax provisions.

**H.3379 PALMETTO FELLOWS AND THE LIFE SCHOLARSHIP ELIGIBILITY
FOR A RESIDENT ATTENDING AN OUT-OF-STATE HIGH SCHOOL
Rep. D.C. Smith**

This bill revises eligibility provisions for the Palmetto Fellows Scholarship and the LIFE Scholarship so as to provide that the existing high school rank and grade point average of a South Carolina resident attending an out-of-state high school may be used provided

it is calculated pursuant to a state-approved, standardized grading scale at the respective out-of-state high school.

**H.3389 PROPOSED STATE CONSTITUTIONAL AMENDMENT REGARDING
THE GENERAL RESERVE FUND Rep. Thompson**

This joint resolution proposes to amend the South Carolina Constitution so as to require an additional amount equal to one quarter of one percent of state general fund revenue in the latest completed fiscal year to be held in the general reserve fund in succeeding fiscal years each time the General Assembly enacts legislation cumulatively raising by at least one percent the amount of general fund revenues of the preceding fiscal year that may be used to service state general obligation debt.

**H.3390 STATE INCOME TAX CREDIT FOR PHOTOVOLTAIC, SOLAR, AND
FUEL CELL EXPENDITURES Rep. Merrill**

This bill provides for a state income tax credit equal to twenty percent of the qualified expenditures of photovoltaic, solar, and fuel cell property credits allowed against a taxpayer's federal income tax liability.

**H.3412 STATE MINIMUM WAGE AND ONE-TIME TAX CREDIT TO
EMPLOYERS PAYING INCREASED MINIMUM WAGE Rep. Hosey**

This bill establishes a state minimum wage equal to at least seven dollars each hour or the federal minimum wage, whichever is higher. The legislation allows a one-time tax credit to eligible employers who increase wages paid to comply with the new minimum wage. The legislation prohibits a political subdivision from requiring a minimum wage lower than the state minimum wage.

H.3415 LICENSE TAX ON EACH CIGARETTE Rep. Hosey

This bill imposes a license tax of 1.5 cents on each cigarette made of tobacco or any tobacco substitute. The legislation establishes the Smoking Cessation and Health Care Fund into which must be deposited fifty percent of the revenue generated from the imposition of this tax and which must be administered by the Department of Health and Human Services for reimbursement of an individual's personal expenses related to smoking cessation and smoking related health care devices, equipment, and programs. The legislation provides that the remaining revenue generated by this tax must be credited to the general fund and appropriated annually by the General Assembly to address health needs of South Carolinians, including using such funds for Medicaid matching funds.

**H.3420 OPTIONAL ALTERNATE DISTRIBUTION OF REVENUE FOR
ELIGIBLE
SCHOOL DISTRICTS Rep. Lucas**

This bill establishes a procedure by which a school district may choose to be exempt from the distribution of revenue requirements of the Homestead Exemption Fund and, instead, use the additional one percent sales, use, and casual excise tax collected in the county for school operating purposes. A school district may elect the alternate distribution if: (1) sixty percent of the one hundred and thirty-five day average daily membership of students in each school district within the county qualify for free or reduced lunches; and (2) the governing body of each school district in the county adopts a resolution to elect the alternate distribution

H.3422 HOMESTEAD EXEMPTION FUND AND TAX REVISIONS Rep. Cooper

This bill revises provisions for the Homestead Exemption Fund and the manner in which the school districts of the state receive revenues from the fund, so as to: clarify the method of determining and calculating these payments; provide the schedule of the payments to school districts; specify the source of the two and one-half million dollar minimum payment to a county for school districts in the county; and specify when a remaining balance in the Homestead Exemption Fund is remitted to counties for purposes of the county operating millage property tax credit for owner-occupied residential property. The legislation revises numerous tax provisions.

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